

### **WASHOE COUNTY**

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### STAFF REPORT BOARD MEETING DATE: February 24, 2015

CM/ACM	JS
Finance	mm
DA	
Risk Mgt	
HR	
Other	

**DATE:** February 4, 2015

**TO:** Washoe County Board of County Commissioners

FROM: Ivy Diezel, Department Systems Support Analyst

(775) 328-2273, idiezel@washoecounty.us

THROUGH: Michael E. Clark, Washoe County Assessor

**SUBJECT:** Approve roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$5,690.85]. (Parcels are in various Commission Districts)

### **SUMMARY**

Roll change requests for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll as outlined in Exhibit A. County Priority/Goal supported by this item: Government Efficiency and Fiscal Stability.

Strategic Objective supported by this item: This promotes transparency in government and financial accountability.

### PREVIOUS ACTION

The Washoe County Board of County Commissioners have approved many such roll change requests correcting errors appearing on the tax roll.

### **BACKGROUND**

Pursuant to Nevada Revised Statutes (NRS) 361 the Office of the Washoe County Assessor is required to discover, list and value all real and personal property in Washoe County as of July 1. NRS 361 also allows for various methods of providing relief to the taxpayer when incorrect assessments are discovered.

The Washoe County Board of County Commissioners is authorized by statute to make corrections to the secured assessment rolls as a result of a factual error under NRS 361.768 or as a result of a mathematical, clerical, or typographical error under NRS 361.765 for up to three fiscal years. It has been determined that such error or errors have occurred on the tax roll for the parcels listed in the attached exhibits.

The Assessor has found that the correct, and most expedient, administrative remedy for these types of errors on the parcels listed in the attached exhibit is to submit a request to the Washoe County Board of County Commissioners under NRS 361.768 and NRS 361.765.

### FISCAL IMPACT

The decrease in property tax revenue attributable to the changes in value as listed in the attached Exhibit(s) is \$5,690.85].

### RECOMMENDATION

It is recommended that the Board of County Commissioners, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$5,690.85].

### POSSIBLE MOTION

Should the Washoe County Board of County Commissioners agree with staff's recommendation, a possible motion would be:

"Move that, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$5,690.85]."

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Exhibit A February 24, 2015

# ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2014/2015

Proposed tax change for 2014/2015: -2,039.26

Support Analyst	Reviewed by: Ivy Diezel	Lunsford Principal Account Clerk	Prepared by: Minnle	1265F14 031-381-30	Support Analyst	Reviewed by: Ivy Diezel	Principal Account Clerk	Prepared by: Minnie	1264F14 031-302-44		Senlor Appraiser	Appraiser  Reviewed by: Cori Burke	Prepared by: Ken Johns	1260F14 004-236-03	Senior Appraiser	Reviewed by: Rigo Lopez	Stockton	Prepared by: Howard	1268F14 124-031-14	Support Analyst	Reviewed by: Ivy Diezel	Principal Account Clerk	Prepared by: Minnie	1266F14 042-222-29	RCR # PARCEL/PPID	,
error.	The correct number of	Explanation: Overasse	Submitted under NRS 361.765	NEVADA BELL	error.	The correct number of	Explanation: Overass	Submitted under NRS 361.765	KJM HOLDINGS LLC	will correct the 2014-	has been assessed as conducted on 10-28-1	Explanation: Overasse	Submitted under NRS 361.768	SINGH, SATYA W	square feet. The prop	this parcel was costed Inspection done 10/09	Explanation: Overasse	Submitted under NRS	MOSIKIAN TRUST, RALPH & ZOYA et al	error.	The correct number of	Explanation: Overasse	Submitted under NRS 361.765	MCKENZIE PROPERTIES	NAME	
	number of units for the interior fire sprinkler system was incorrectly entered as 38,936 The correct number of units is 19,468. Approval of this roll change request will correct	Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the	361.765	840 PRATER WAY		number of units for the Interior life sprinkler system was incorrectly entered as 20,450. The correct number of units is 14,228. Approval of this roll change request will correct	Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the	361.765	2500 PRATER WAY	will correct the 2014-15 tax roll to reflect the actual percent complete.	has been assessed as 100% complete since the 2009-10 tax roll. However, an inspection conducted on 10-28-14 revealed that it is only 79% complete. This roll change request	Explanation: Overassessment due to factual error-existence. The residence on this parcel	361.768	1330 OLIVER AVE	square feet. The proposed value represents this correction.	this parcel was costed as 2,898 square feet of gross living area in error. Based on a field Inspection done 10/09/14. It was determined that the correct gross living area is 2,178	Explanation: Overassessment due to factual error. The single family residence located	361.768	747 BETTY LN		The correct number of units is 22,163. Approval of this roll change request will correct	Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the	361.765	1450 RIDGEVIEW DR	SITUS ADDRESS	
ı	system was incorrect	error. For the 2014/2		ω		oval of this roll change	error. For the 2014/2		ω	e actual percent comp	the 2009-10 tax roll. I Ny 79% complete. Thi	error-existence. The I		ω	this correction.	of gross living area in I that the correct gros	error. The single fami		H		system was incorrect	error. For the 2014/2		<del>د</del> ر	DISTRICT I	
	iy entered as 38,936. e request will correct i	015 fiscal year the		2005 -206		e request will correct	2015 fiscal year the		2008 -228	ilete.	However, an Inspection Is roll change request	residence on this parc		1005 -319.79		error. Based on a fiel s living area is 2,178	lly residence located of		5200 -351		e request will correct to	015 fiscal year the		1005 -74	CI CH	
Total	this Exemption (minus)	Personal Property	Improvements	6,74 Land	Total	this Exemption (minus)	Personal Property	Improvements	228.93 Land	Total	Exemption (minus)	el Personal Property	Improvements	.79 Land	Total	Exemption (minus)	on Personal Property	Improvements	L.79 Land	Total	this Exemption (minus)	Personal Property	Improvements	-743.8 Land		r
1,117,937		0	911,792	206,145	1,207,906		0	800,719	407,187	115,217		0	104,387	10,830	427,549		0	147,549	280,000	3,226,357 1,129,225		0	2,717,691	508,666		CURRENT
	(0)	0	319,127	72,151	422,767	(0)	. 0	280,252	142,515	40,326	(0)	0	36,535	3,791	149,642	(0)	0	51,642	98,000	1,129,225	(0)	0	951,192	1/8,033	Assessed	ENT
391,278 1,101,799		0	895,654	206,145	422,767 1,190,038		0	782,851	407,187	94,198		0	83,368	10,830	399,674		0	119,674	280,000	3,168,302 1,108,906		0	2,659,636	508,666	┥.	PROPOSED
385,630	(0)	0	313,479	72,151	416,513	(0)	0	273,998	142,515	32,970	(0)	0	29,179	3,791	139,886	(0)	0	41,886	98,000	1,108,906	<u>(0)</u>	0	930,873	178,033	Assessed	OSED

Exhibit A

# ROLL CHANGE REQUESTS SECURED ROLL

Proposed tax change for 2014/2015: -2,039.26

<ul> <li>February 24, 2015</li> </ul>	2015	TAX Y	TAX YEAR 2014/2015							
			COMMISSION	TAX I	AX \$		CURRENT	ENI	PROPOSED	SED
RCR # PARCEL/PPID NAME	NAME	SITUS ADDRESS	DISTRICT	Ħ	CHANGE		Taxable !	Assessed	Taxable Assessed	ssessed
1262F14 013-022-14	RENOWN HEALTH	400 S WELLS AVE	ω	1005	-123.44	Land	124,668	43,634	124,668	43,634
Ş	Submitted under NRS 361.765	361.765				Improvements	410,469	143,664	400,833	140,292
Lunsford Principal Account Clerk	Explanation: Overass	Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the	il error. For the 2014/	2015 fiscal year th	, ro	Personal Property	0	0	0	0
Reviewed by: Ivy Diezel	number of units for t	number of units for the interior fire sprinkler system was incorrectly entered as 21,292. The correct number of units is 10.646. Approval of this roll change request will correct this	r system was incorrec roval of this roll chang	tly entered as 21,	ect this	Exemption (minus)		(0)		(0)
Support Analyst	error.		,			Total	535,137	187,298	525,501	183,926
1261F14 011-271-12	BARBASH FAMILY DECEDENTS TRUST	777 FOREST ST	Ľ	1005	-55.75	.75 Land	59,610	20,864	59,610	20,864
Prepared by: Minnle	Submitted under NRS 361.765	361.765				Improvements	145,658	50,980	141,304	49,457
Lunsford  Principal Account Clerk	Explanation: Overass	Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the	d error. For the 2014/	2015 fiscal year th		Personal Property	0	0	0	0
Reviewed by: Ivy Diezel	number of units for t	number of units for the interior fire sprinkler system was incorrectly entered as 8,480 correct number of units is 4,240. Approval of this roil change request will correct this	ır system was Incorrec of this roll change req	tly entered as 8,4: uest wlll correct th	so. The	Exemption (minus)		(0)		(0)
Support Analyst	error.		1			Total	205,268	71,844	200,914	70,321
1263F14 014-071-03	MALT MILL LIMITED PARTNERSHIP	124 WONDER ST	ω	1005	-9.02	.02 Land	49,000	17,150	49,000	17,150
Prepared by: Minnle	Submitted under NRS 361.765	5 361.765				Improvements	287,562	100,647	282,193	98,768
Lunsford Principal Account Clerk	Explanation: Overass	Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the	al error. For the 2014/	2015 fiscal year th	9.0	Personal Property	0	0	0	0
Reviewed by: Ivy Diezel	The correct number of	number of units for the interior fire sprinkler system was incorrectly entered as 10,216. The correct number of units is 5,108. Approval of this roll change request will correct th	er system was incorrectively of this roll change	try entered as 10, trip entered as 10,	ct this	Exemption (minus)		(0)		(0)
Department Systems Support Analyst	error.					Total	336,562	117,797	331,193	115,918
1267F14 081-140-16	BORDERTOWN PROPERTIES LLC	19575 US HIGHWAY 395 N	σ	6000	0	Land	1,484,000	519,400	519,400 1,484,000	519,400
Prepared by: Minnie Lunsford	Submitted under NRS 361.765	S 361.765	Abso abat	Absorbed in prior abatement.		Improvements	2,470,945	864,831	864,831 2,451,215	857,926
Principal Account Clerk	Explanation: Overass	Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the	al error. For the 2014/	2015 fiscal year th	ī ē	Personal Property	0	0	0	0
Department Systems	The correct number	number of units for the interior fire sprinkler system was incorrectly entered as 36,560. The correct number of units is 18,280. Approval of this roll change request will correct	roval of this roll chang	cily entered as 36, je request will cori	ect this	Exemption (minus)		(0)		(0)
Support Analyst	error.					Total	3,954,945 1,384,231 3,935,215	1,384,231		1,377,326



Exhibit A February 24, 2015

# ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2013/2014

Proposed tax change for 2013/2014: -1,354.47

	F		Г	•			
314,170	897,627 31		909,134	Total	value change required to correct this error.	1	Senior Appraiser
9		<u>e</u>		Exemption (minus)	the appraisal record for the home on this parcel. The proposed value reduction reflects the	by: Rigo Lopez	Appraiser Reviewed
0	0	0	0	Personal Property	Explanation: Overassessment due to factual error. Fire sprinklers were incorrectly added to		Stockton
237,170	677,627 23	241,197 67	689,134	Improvements	S 361.768	Prepared by: Howard Submitted under NRS 361.768	Prepared I
77,000		77,000 220,000	220,000	Land	970 MICA CT 1 5200 -135.88	3 128-052-09 MILLER TRUST et al	1269F13
30,118	86,048	38,914	111,180	Total	_	correct the 2013	
(0)		(0)	A 1	Exemption (minus)	has been assessed as 100% complete since the 2009-10 tax roll. However, an inspection conducted on 10-28-14 revealed that it is only 79% complete. This roll change request will		Senior
0	0	0	0	Personal Property		by: Corl Burke	Appraiser Reviewed
27,629	78,938	36,425	104,070	Improvements	NRS 361.768	Prepared by: Ken Johns Submitted under NRS 361.768	Prepai
2,489	7,110	2,489	7,110	Land	/ 1330 OLIVER 3 1005 -310.49 Land	0F13 004-236-03 SINGH, SATYA W	1260F13
129,091	368,831	138,798	396,567	Total		Senior Appraiser square feet. The	Senlor
(0)		(0)		Exemption (minus)		go Lopez	Reviev
0	0	0	0	Personal Property	ited on		Stockton
41,591	118,831	51,298	146,567	Improvements		Prepared by: Howard Submitted under NRS 361.768	Prepar
87,500	250,000	87,500	250,000	Land	T, 747 BETTY LN 1 5200 -341.54 Land	<b>8F13 124-031-14</b> MOSIKIAN TRUST, RALPH & ZOYA et al	1268F13
15,056	43,018	30,533	87,238	Total		residential use fro value change req	
(0)		(0)		Exemption (minus)		Senior Appraiser back to rnresider consequently rnv	Senior
0	0	0	0	Personal Property	Explanation: Overassessment due to factual error. The subject property is a 1,008 square foot residential rnhome that was at one time used as a commercial office and classified as a residential rnconversion with a commercial land value. The property had been converted by	ri Burke	Appraiser Reviewed
10,961	31,318	10,961	31,318	Improvements		Prepared by: Mike Submitted under NRS 361.768	Prepar
4,095	11,700	19,572	55,920	Land			1258F13
Assessed	Taxable A	i	Taxable Assessed	**	ESS DISTRICT DI	R # PARCEL/PPID NAME	RCR #
SED	PROPOSED	ENT	CURRENT		SITUS COMMISSION TAX TAX \$	٠	
					TAX YEAR 2013/2014	February 24, 2015	

Exhibit A

# ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2012/2013

Proposed tax change for 2012/2013: -1,375.92

February 24, 2015	015	TAX	TAX YEAR 2012/2013							
			COMMISSION	IAX ]	ſAX \$		CURI	CURRENT	PROP	PROPOSED
RCR # PARCEL/PPID NAME	NAME	SITUS ADDRESS	DISTRICT	CI	CHANGE		Taxable /	Taxable Assessed Taxable Assessed	Taxable ,	ssessed
1258F12 012-072-15	PEDRONI, KARA H	729 E 2ND ST	ω	1025	-610.95 Land	Land	59,415	20,795	11,700	4,095
Prepared by: Mike	Submitted under NRS 361.768	\S 361.768				Improvements	31,326	10,964	31,326	10,964
Appraiser Reviewed by: Cori Burke	Explanation: Overas residential ranconver	Explanation: Overassessment due to factual error. The subject property is a 1,008 square fool residential rnhome that was at one time used as a commercial office and classified as a residential rnconversion with a commercial land value. The property had been converted back	error. The subject produced as a commercial officers.	perty is a 1,008 squeet as the convert	are foot a	Personal Property	0	0	0	0
Senlor Appralser	to residential rnuse valued the land rnin	to residential rnuse and the Assessor's office was unaware of the conversion and consequently valued the land rnimproperly. An inspection by Tek Inspections dated 5/28/2011 was provided to the Assessor's office was unaware of the conversion and consequently valued to the conversion and conv	was unaware of the c by Tek Inspections da	onversion and consider 5/28/2011 was	equently provided	Exemption (minus)		(0)		(0)
	going forward. The rnadjustn this error for the 2012 rnroll.	going forward. The rnadjustment shown above reflects the value change required to correct this error for the 2012 rnroll.	we reflects the value c	hange required to co	orrect	Total	90,741	31,759	43,026	15,059
1268F12 124-031-14	MOSIKIAN TRUST, RALPH & ZOYA et al	747 BETTY LN	Ľ	5200	-331.6 Land	Land	250,000	87,500	250,000	87,500
Prepared by: Howard	Submitted under NRS 361.768	\S 361.768				Improvements	147,721	51,702	118,273	41,396
Appraiser	Explanation: Overas	Explanation: Overassessment due to factual error. The single family residence located on this	error. The single fami	y residence located	on this	Personal Property	0	0	0	0
Reviewed by: Rigo Lopez	done 10/09/14, It w	done 10/09/14, it was determined that the correct gross living area is 2,178 square feet. The	correct gross living are	a is 2,178 square fe	et. The	Exemption (minus)		(0)		(0)
Celliot Appliatset	proposed value repr	proposed value represents this correction.				Total	397,721	139,202	368,273	128,896
1260F12 004-236-03	SINGH, SATYA W	1330 OLIVER AVE	ω	1005	-301.44	Land	6,930	2,425	6,930	2,425
Prepared by: Ken Johns	Submitted under NRS 361.768	\S 361.768				Improvements	105,133	36,797	79,758	27,916
Reviewed by: Corl Burke	Explanation: Overas	Explanation: Overassessment due to factual error-existence. The residence on this parcel has been assessed as 100% complete cines the 2000 10 the roll. However, as because the	error-existence. The r	esidence on this par	cel has	Personal Property	0	0	0	0
Senior Appraiser	conducted on 10-28	conducted on 10-28-14 revealed that it is only 79% complete. This roll change request	1) 79% complete. This	roll change reques	t will	Exemption (minus)		(0)		(0)
	correct the 2012-13	correct the 2012-13 tax roll to reflect the actual percent complete	tual percent complete.	,		Total	112,063	39,222	86,688	30,341
1269F12 128-052-09	9 MILLER TRUST et al	970 MICA CT	<u>н</u>	5200	-131.93 Land	Land	220,000	77,000	220,000	77,000
Prepared by: Howard Stockton Submitted under NRS 361.768	kton Submitted und	er NRS 361.768				Improvements	680,737	238,258	669,262	234,242
Reviewed by: Rigo Lopez	Explanation: O	Explanation: Overassessment due to factual error, Fire sprinklers were incorrectly	ctual error. Fire sprink	ers were incorrectly		Personal Property	0	0	0	0
Senior Appraiser	the value chang	the value change required to correct this error.	s error.	sed value reduction	reflects	Exemption (minus)		(0)		(0)
						Total	900,737	315,258	889,262	311,242
				•						

Exhibit A

### ROLL CHANGE REQUESTS SECURED ROLL **TAX YEAR 2011/2012**

Proposed tax change for 2011/2012: -921.20

repruary 24, 2015	:							
RCR.# PARCEL/PPID	NAME SITUS ADDRESS	COMMISSION DISTRICT	TAX TAX S DISTRICT CHANGE		CURRENT Taxable Asses	CURRENT PROPOSED  Taxable Assessed Taxable Assessed	PROPOSED  Caxable Asses	SSED SSESSED
1258F11 012-072-15	PEDRONI, KARA 729 E 2ND ST H	ω	1025 -500.4	500.45 Land	59,415	20,795	20,200	7,070
Prepared by: Mike Churchfield	Prepared by: Mike Churchfield Submitted under NRS 361.768			Improvements	29,000	10,150	29,000	10,150
Appraiser Reviewed by: Corl Burke Senlor Appraiser	Explanation: Overassessment due to factual error. The subject property is a 1,008 foot residential rinhome that was at one time used as a commercial office and classic property is a 1,008 foot residential reconstruction with a commercial land value. The property had been	actual error. The subjection is a common or the common of	08 ass	square Personal Property	0	0	0	0
	converted back to residential rhuse and the Assessor's office was unaware of the conversion and consequently valued the land rnimproperly. An inspection by Tek	d the Assessor's office value and rnimproperly. An		Exemption (minus)		(0)		(0)
	Inspections dated 5/28/2011 was provided to the Assessor's rhotrice showing that the property was in fact residential use from that time going forward. The rhadjustment shown above reflects the value change required to correct this error for the 2011 rhroll.	nded to the Assessor's required to correct this required to correct this	rnomice snowing that the ard. The rnadjustment serror for the 2011 rnroll.	Total	88,415	30,945	49,200	17,220
1260F11 004-236-03	SINGH, SATYA 1330 OLIVER AVE W	ω	1005 -292.6	292.66 Land	11,970	4,190	11,970	4,190
Prepared by: Ken Johns	Submitted under NRS 361.768			Improvements	99,506	34,827	75,492	26,423
Appraiser Reviewed by: Cori Burke	Explanation: Overassessment due to factual error-existence. The residence on this	actual error-existence.	The residence on this parcel	Personal Property	0	0	0	0
Senior Appraiser	has been assessed as 100% complete since the 2009-10 tax roll. However, an inspection conducted on 10-28-14 revealed that it is only 79% complete. This roll change request	since the 2009-10 tax i It is only 79% complete	roll. However, an inspection . This roll change request	Exemption (minus)		(0)		(0)
	will correct the 2011-12 tax roll to reflect the actual percent complete.	ect the actual percent c	•	Total	111,476	39,017	87,462	30,613
1269B11 128-052-09	MILLER TRUST 970 MICA CT et al	۳	5200 -128.0	128.09 Land	220,000	77,000 220,000	220,000	77,000
Prepared by: Howard Stockton	Prepared by: Howard Stockton Submitted under NRS 361.768			Improvements	635,173	222,311	624,299	218,505
Appraiser Reviewed by: Rigo Lopez	Explanation: Overassessment due to factual error. Fire sprinklers were incorrectly added	actual error. Fire sprink	lers were incorrectly added	Personal Property	0	0	0	0
Senior Appraiser	the value change required to correct this error	n uns parcei. The propo als error	sed value reduction reflect	Exemption (minus)		(0)		(0)
	•			Total	855,173	299,311 844,299	844,299	295,505

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth above in Exhibit A, and based upon the evidence presented, finds that the errors reported are FACTUAL and/or CLERICAL set within the meaning of 361.768 and 361.765.

THEREFORE, IT IS HEREBY ORDERED that the County Assessor and County Treasurer is directed to correct the errors to reflect the appraised value of the property as shown on the Roll Change Request Form, and directs the Clerk to serve a copy of this order on the County Treasurer who shall make the necessary refunds of adjustment to the tax bill and correct the secured tax roll excepting, if any, the following Roll Change Request Numbers:

Dated this day of	
, 2015	
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Chairman, Board of County Commissioners

County Clerk